

MORI BUNDLE #

PAGES _____ Approved For Release 2001/07/28 : CIA-RDP78-04718A001000320019-7 DATE _____

Box _____

Folder # _____

Fon # _____

BEST COPY

AVAILABLE

ON ALL

~~SECRET~~

~~SECRET~~
~~Security Information~~

D
11-27-78 11-26

NOV 2 1978

MEMORANDUM FOR: Acting Deputy Director (Administration)

THROUGH : Chief, Administration, DD/P

SUBJECT : Survey Report of the [REDACTED] Division
Administration

25X1A

1. **PROBLEM.** To re-evaluate Budget and Fiscal T/C positions within the WH Division with a view toward determining
 - a. The appropriate location organizationally for the most economic and efficient Budget and Fiscal functions, and
 - b. The number of personnel estimated to be required for the performance of such functions.

2. FACTS BEARING ON THE PROBLEM.

a. This analysis is restricted to the [REDACTED] WH, to present budget and fiscal procedures, and to an analysis of the work factors of the Section.

25X1A

b. Technical aid and advice was given the Management Office in the making of this analysis by [REDACTED] of the Technical Accounting Staff of the Comptroller's Office and [REDACTED] of Finance Division.

25X1A9a

25X1A9a

c. The [REDACTED] WH, has one regular assigned employee. Approximately 15% of the time of two other employees of the Administrative Staff is employed in budget and fiscal functions. Other help is obtained by overtime employment of other employees of the Division. Approximately 148 hours of overtime employment has been necessary during the months of July, August, and September to perform the necessary budget and fiscal activities of the Division.

d. All budget and fiscal functions are not centralized in the [REDACTED]. The PP staff of the Division maintains records on PP activities and approximately 4 Case Officers are maintaining records of expenditures. Records are maintained in the section on most of the YI projects.

~~SECRET~~~~Security Information~~

~~SECRET~~

- e. The Division had no Budget and Fiscal Officer until December 1952 when the present one was assigned.

25X1A1a

- f. The Division has an annual Budget of approximately [REDACTED]

25X9A2

- g. An attempt has been made by the Budget and Fiscal Officer to install the Allotment Central Records as prescribed in CSN [REDACTED] dated 30 June 1953.
- h. The [REDACTED] Division attempts to maintain records on the following allotments:

Headquarters vouchered
Headquarters unvouchered

25X1C10b

[REDACTED] Expense Accounts

- i. No statement of functions for the [REDACTED] nor any job description for the Budget and Fiscal Officer could be found.
- j. No attempt was made to review all procedures or trace the flow of all obligating documents within the Division.

25X1A

3. DISCUSSION.

- a. No actual record of workloads was available in the Section. An estimate, however, was made by the Chief of the Section and is attached to this report.

<u>Type of Workload</u>	<u>Hours Per Month</u>
Preparing field sub-allotments	[REDACTED]
Preparing reports	[REDACTED]
Ledger postings	[REDACTED]
Panda certifications made	[REDACTED]
Cables and dispatches prepared	[REDACTED]
Concurrents on cables and dispatches	[REDACTED]
routed through Section	[REDACTED]
Conferences and meetings	[REDACTED]
Review of proposed regulatory issuances	[REDACTED]
Agent Duty Status reports prepared and reviewed	[REDACTED]

25X9

~~SECRET~~

Security Information

~~SECRET~~

Security Information

(Cont'd.)

Type of WorkloadHours per Month

Maintenance of travel fund
 Preparation of travel vouchers
 Preparation of travel orders
 Preparation of Request for Advances
 Preparation and review of Claims
 Maintenance of Time and Attendance
 Reports and distributing pay checks
 Log entries
 Collection of Hospitalization Insurance
 Preparation of Reimbursement Vouchers
 Budget Preparation

Total hours per month

25X9

- b. No accurate records on allotments can be maintained in the Section for the following reasons:

- (1) Request for Shipment (Form No. 36-h) is not routed through the Budget and Fiscal Section for obligation.
- (2) Personnel costs are not obligated.
- (3) Field station accountings are not obligated.
- (4) No attempt is made to liquidate many obligations.

- c. Aid is given most employees in the preparation of travel vouchers. Some, however, are prepared in the Branches. An estimated 20 hours per month is being expended on this function. [REDACTED] should discontinue this function, and the employees should be encouraged to utilize Central Processing Branch in accordance with Agency Notice [REDACTED] paragraph 3.

25X1A

- d. An estimated 5 hours was expended by personnel on the function of preparing travel orders. It is believed that a study should be made to determine whether the centralization of this function in the Central Processing Branch can be effected and thereby reduce the number of people within the Agency performing this function.

- e. An attempt is made by the Section to pre-audit travel vouchers. Since this is a function of Finance Division, the [REDACTED] should cease its attempts to pre-audit any financial accounts.

25X1A

- f. It was estimated that approximately 20% of the travel orders written required amendments. Many of these amendments were made necessary because the information given on the Request for

~~SECRET~~

Security Information

~~SECRET~~
Security Information

Travel Order form was insufficient or changes in itineraries were made after the order was written.

- c. No sub-allotments have been made to the various field stations of the Division nor has the Section been able to meet any of its Budget Call deadlines.
- b. It was estimated that approximately 62 hours per month is consumed by giving concurrence on all cables and dispatches routed through the Division. Most of this time can be attributed to actions arising from those technical finance matters specified in CSW [REDACTED] dated 4 June 1953. Although Finance Division is assigned the responsibility for action on these matters, it is necessary for Finance Division to forward all these cables and dispatches to the Area Division Budget and Fiscal Officer for coordination and release. Much of this workload can be eliminated by the Division giving releasing authority on purely technical finance dispatches and cables as specified in CSW [REDACTED] to Finance Division.

4. CONCLUSIONS.

- a. It is apparent that the [REDACTED] is understaffed and cannot perform the essential budget and fiscal functions with the number of personnel presently assigned. It is imperative that the Chief of the Division be cognizant of the fact that all allotments are made to him and that [REDACTED] is the only protective element which insures the Chief of the Division that funds allotted to him will not be overobligated. It is believed appropriate to call attention to the following specific citations pertaining to over obligations:

25X1A

25X1A

25X1A

- (1) Paragraph 9(2) of CIA Regulation [REDACTED] states that, "The responsibility for controlling obligations against an allotment rests with the allottee who will be held responsible for any obligation or expenditure made or authorized. It is incumbent upon all agency officials to make no commitments involving the payment of appropriated funds until appropriate reservations of funds have been established in advance by the Comptroller. Over drafts in the allotment accounts resulting from failure to obligate funds in advance may indicate violations of Agency funds control regulations and if sustained are subject to penalties of law" (Section 3679 Revised Statutes).

- 4 -

~~SECRET~~

Security Information

SECRET

Approved For Release 2001/07/28 : CIA-RDP78A0471A001900320019-7

- (2) Paragraph G(3) of GIA regulation [REDACTED] states that, "in order to comply with Agency regulations and avoid over-drafts, it will be the responsibility of each allottee to establish such internal procedures, administrative instructions, and limitations of authority within his office as may be necessary to ensure that obligations incurred are kept within funds available therefor."

25X1A

- (3) It will be the responsibility of each allottee to prevent the over obligation of allotments and to take appropriate corrective action when it becomes apparent that over obligation or over expenditures of available funds (allotments) will occur."

25X1A

- b. Organisationally, the [REDACTED] is appropriately located as a Section of the Administrative Staff of the Division.

c. Although the GII budget of [REDACTED] and the number of personnel employed by the Division is relatively small as compared to other Area Divisions of the ID/P, it should be recognized that the

25X1A

25X9A2

consideration these factors result in a workload comparable to that of some of the larger divisions and therefore should be taken into consideration when applying a ceiling to the number of administrative personnel required to perform the administrative functions of the Division.

5. 緒論

- It is recommended that

- (1) all budget and fiscal functions be withdrawn from the staff and case officers of the Division and centralized in the Budget and Fiscal Section.

25X1A

- (2) All future Altement Control Records be maintained in accordance with GSN [REDACTED] dated 30 June 1981.

- (3) Functional statements and job descriptions be prepared for the Budget and Financial position.

- (4) The _____ should discontinue the
function of _____.

- [REDACTED] and the employees be encouraged to utilize Central processing Branch in accordance with Agency Notice [REDACTED] paragraph 3.

~~SECRET~~
Security Information

~~SECRET~~

Security Information

- (5) A study be made to determine whether the functions of preparing travel orders can be withdrawn from all Area Divisions and Staff elements of the DC/ and assigned to the Central Processing Branch.
- (6) Until such time as recommendation (5) above be adopted and installed, those Division elements responsible for initiating a request for travel orders be as exact and specific as possible in their initial request and thereby reduce the number of travel order amendments.
- (7) Consideration should be given to the feasibility of charging all transportation charges exclusive of those necessary for the movement of personal effects against one allotment.

25X1A
The [REDACTED] cease its efforts to pre-audit financial documents.

25X1A
(9) Releasing authority on dispatches and cables to the field pertaining to purely technical finance matters as specified in COM [REDACTED] dated 4 June 1953 be delegated to Chief of Finance Division.

- (10) After giving effect to the above recommendations, it is believed that the assignment of two additional people will be necessary for the Budget and Fiscal Section to effectively perform its mission.
- (11) After effecting Recommendation (10) above, a request should be made to the personnel office to make a classification study of the [REDACTED]

25X1A
(12) As soon as the Section is properly established as recommended in (10) and (11) above, a more comprehensive study of the budget and fiscal procedures of the Division should be requested by the Division in order to provide accurate control of funds allotted to the DI Division, to insure the recording

- 6 -

~~SECRET~~

Security Information

~~SECRET~~

Security Information

of all obligations and expenditures against said allotments,
and to expedite the flow of obligation and expenditure
documents through the MI Division to Finance Division.

25X1A9a

[REDACTED]
Management Examiner

TECHNICAL ADVISORS:

25X1A9a

[REDACTED]
Chair of Finance Division Representative

25X1A9a

[REDACTED]
Technical Accounting Staff
Office of the Comptroller

25X1A9a

CONTRACTORS:

25X1A9a

[REDACTED]
Comptroller's Office Representative

AGENTS:

[REDACTED]
Assistant Management Office, D/C/A
(for Classified Services)

[REDACTED]
Management Officer, D/C/A

Note: [REDACTED] approval has been given, but due to the absence of [REDACTED]
[REDACTED] signature is unavailable.

25X1A9a

~~SECRET~~

Security Information